

State of California  
BOARD OF EQUALIZATION

**MOTOR VEHICLE FUEL TAX REGULATIONS**

**Regulation 1101. MOTOR VEHICLE FUEL**

*Reference:* Sections 7304, 7306, 7307, 7313, 7316, 7317, 7318 and 7326, Revenue and Taxation Code.

**(a)** "Motor vehicle fuel" includes aviation gasoline, gasohol, finished gasoline, gasoline, gasoline blendstocks, and blended motor vehicle fuel.

"Motor vehicle fuel" does not include diesel fuel, jet fuel, kerosene, liquefied petroleum gas, natural gas in liquid or gaseous form, or racing fuel. "Motor vehicle fuel" does not include ethanol (ethyl alcohol), methanol (methyl alcohol), or blends of gasoline and alcohol (including any denaturant) containing 15 percent, or less, gasoline.

**(b)** "Aviation gasoline" means all special grades of gasoline that are suitable for use in aviation reciprocating engines and covered by ASTM specification D 910 or military specification MIL-G-5572.

**(c)** "Finished gasoline" means all products (including gasohol) that are commonly or commercially known or sold as gasoline and are suitable for use as a motor fuel, other than products that have an ASTM octane number of less than 75 as determined by the motor method.

**(d)** "Gasohol" means all blends of gasoline and alcohol (including any denaturant) containing more than 15 percent gasoline.

**(e)** "Gasoline" means finished gasoline and gasoline blendstocks.

**(f)** "Gasoline Blendstocks"

(1) "Gasoline blendstocks" includes:

- (A)** Alkylate;
- (B)** Butane;
- (C)** Butene;
- (D)** Catalytically cracked gasoline;
- (E)** Coker gasoline;
- (F)** Ethyl tertiary butyl ether (ETBE);
- (G)** Hexane;
- (H)** Hydrocrackate;
- (I)** Isomerate;
- (J)** Light naphtha;
- (K)** Methyl tertiary butyl ether (MTBE);
- (L)** Mixed xylene (not including any separated isomer of xylene);
- (M)** Naphtha;
- (N)** Natural gasoline;
- (O)** Pentane;
- (P)** Pentane mixture;
- (Q)** Polymer gasoline;
- (R)** Raffinate;
- (S)** Reformate;
- (T)** Straight-run gasoline;
- (U)** Straight-run naphtha;

**Regulation 1101. (Continued)**

- (V) Tertiary amyl methyl ether (TAME);
- (W) Tertiary butyl alcohol (gasoline grade) (TBA);
- (X) Thermally cracked gasoline;
- (Y) Toluene; and
- (Z) Transmix containing gasoline.

(2) "Gasoline blendstocks" does not include any product that cannot, without further processing, be used in the production of finished gasoline. For example, a mixed hydrocarbon stream that is produced in a natural gas processing plant is not a gasoline blendstock if the stream cannot be used to produce finished gasoline without further processing.

**(g)** "Blended motor vehicle fuel" means any mixture of motor vehicle fuel with respect to which tax has been imposed and any other liquid on which tax has not been imposed. "Blended motor vehicle fuel" also means any conversion of a liquid into motor vehicle fuel. "Conversion of a liquid into motor vehicle fuel" occurs when any liquid that is not included in the definition of motor vehicle fuel and that is outside the bulk transfer/terminal system is sold as motor vehicle fuel, delivered as motor vehicle fuel, or represented to be motor vehicle fuel. "Blended motor vehicle fuel" does not include racing fuel.

**(h)** "Racing fuel" means a fuel that meets all of the criteria for leaded racing fuel set forth in subdivision (1) or all of the criteria for unleaded racing fuel set forth in subdivision (2).

**(1) LEADED RACING FUEL**

- (A) Generally is used in vehicles not eligible to be registered for highway use in any state;
- (B) Is not diesel fuel, kerosene, or gasoline blendstock;
- (C) Has an octane rating of 100 or higher;
- (D) Contains 1.0 gram of lead per gallon or more;
- (E) Does not meet the ASTM specification (D 4814) for gasoline.

**(2) UNLEADED RACING FUEL**

- (A) Is not diesel fuel, kerosene, or gasoline blendstock;
- (B) Has an octane rating of 100 or higher;
- (C) Does not meet the California Air Resources Board specification for gasoline.

*History:* Effective March 15, 1948.

Amended Effective September 1, 1953.

Amended Effective September 8, 1962.

Amended December 8, 1970, effective January 15, 1971.

Amended July 28, 1982, effective December 5, 1982. Added the last sentence of each paragraph referring to gas—alcohol blends, ethanol and methanol.

Amended May 6, 1986, effective July 18, 1986. In first paragraph, defines "motor vehicle fuel" to include "aviation gasoline". In second paragraph, defines "motor vehicle fuel" to exclude certain inflammable liquids.

Amended March 27, 2002, effective July 11, 2002. Totally revised regulation to reflect changes in the definition of motor vehicle fuel under the Motor Vehicle Fuel Tax Law that took effect on January 1, 2002. Added Subdivisions (a) through (h) to provide additional definitions, and added explanation and list of motor vehicle fuels, gasoline blendstocks, and racing fuels.